

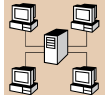


## Chapter 2

# Allotment Transmittal Procedures

## 2.1 Allotment Preparation Systems

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### Electronic data transmittal

With the exception of information identified as “Document” on the forms listed in Table 1 in Section 2.2, all allotment data is to be transmitted to OFM electronically. There are two preparation systems available to agencies:

### 2.1.1 The Allotment Preparation System (TAPS)

TAPS is available through the OFM Accounting Division, and provides on-line, interactive preparation functions for most state agencies. TAPS also allows agencies that have their own allotment preparation systems to submit that data to OFM. See the Quick Reference Guide for TAPS Assistance at the front of this manual.

### 2.1.2 Allotment Preparation System (APS)

The OFM Accounting Division also provides allotment preparation services to agencies that can make use of that system's enhanced reporting capabilities, but do not require batch input or other nonstandard interfaces. See the Quick Reference Guide for APS Assistance at the front of this manual.

Unless a state agency has its allotments prepared by OFM Small Agency Client Services, it is already using one of these two systems. Any inquiries concerning training, fee information, or other assistance should be communicated directly to the OFM Accounting Division support staff well in advance of the need for system usage.

## 2.2 Allotment System Transaction Codes

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### Codes required for TAPS and APS

Allotment transaction codes required for both the TAPS and the APS systems are listed in Table 2; however, please refer to the individual preparation systems' documentation for detailed instructions and sample forms.

**TABLE 1**  
**Allotment Transmittal Requirements**

<b>Data Type</b>	<b>When Required</b>	<b>Transmittal Method</b>
<b><u>Operating Allotments Only</u></b>		
Personnel Changes	Initial allotment only, <u>if requested by OFM budget assistant</u>	Document
Allotment Summary (01S)	Initial allotment only	APS/TAPS and Document
FTEs by Month and Fund Source	Initial allotment; amendments	APS/TAPS
<b><u>Capital Allotments Only</u></b>		
Capital Position/FTE List	With initial capital allotment only	CBS/BASS
Omnibus Appropriation Project List	With initial capital allotments, 2 <sup>nd</sup> year update July 31, 2002	CBS/BASS
Allotment Request for Design (A-1)	When appropriate	Document
Allotment Request for Construction (A-2)	When appropriate	Document
Cost Estimate C-100/100A	With initial capital allotment requests	Electronic spreadsheet
Project Updates	With initial capital allotment	CBS/BASS
<b><u>Both Operating and Capital Allotments</u></b>		
Appropriation by Fiscal Year	Initial allotment only	APS/TAPS
Estimated Allotment Charges by Object, Month, and Fund Source	Initial allotment; amendments	APS/TAPS
Cash Disbursements by Month and Fund or Appropriation	Initial allotment; any other time when the disbursement pattern changes	APS/TAPS
Revenue, Major Group and Major Source by Month and Fund	Initial allotment; unanticipated receipts; and other times when revenue estimates change	APS/TAPS
Cash Receipts by Month and Fund	Initial allotment; any other time when the receipt pattern changes	APS/TAPS
Unanticipated Receipt Request (B20-1)	With unanticipated receipt allotment amendment	Document

**TABLE 2**  
**Allotment Transaction Codes by Preparation System**

Transaction Description	TAPS			APS
	Option 1 Source of Funds	Objects	Option 2 Full Account Code	
APPROPRIATIONS				
Establish or increase appropriations	700		700	S1 +
Abolish or decrease appropriations	700R		700R	S1 -
EXPENDITURES				
Increase allotted from unallotted	702	703	702	D1 +
Decrease allotted to unallotted	704	705	704	D1 -
Decrease allotted to reserve	706	707	706	D2 +
Increase allotted from reserve	708	709	708	D2 -
Increase reserve from unallotted	710		710	S2 +
Decrease reserve to unallotted	711		711	S2 -
Lapse allotment	712	713	712	D3 +
Lapse unallotted	714		714	S3 +
Lapse reserve	715		715	S4 +
<u>Options 1 and 2</u>				
CASH DISBURSEMENTS				
Establish or increase estimated cash	906			DC +
Abolish or decrease estimated cash	906 R			DC -
ENCUMBRANCES – agencies should not allot encumbrances.				
FTES				
Establish or increase estimated FTEs	730			D1 +
Abolish or decrease estimated FTEs	731			D1 -
REVENUE AND CASH RECEIPTS				
Establish or increase estimated revenue	733			RC +
Abolish or decrease estimated revenue	733 R			RC -
Establish or increase estimated receipts	905			RD +
Abolish or decrease estimated receipts	905 R			RD -

2.3 Appropriation and Program Control Tables



Ensuring data integrity

To help ensure the integrity of data used by statewide accounting and monitoring systems, OFM maintains a control table edit to screen appropriation codes (AFRS Descriptor Table D26) and program codes (AFRS Descriptor Table D27). Only appropriation codes that appear in the OFM Appropriation Schedule or in the State Administrative and Accounting Manual, and program codes used in the Governor's budget (as revised by the Legislature) may be used in agency data transmission. These edits will be updated as the Appropriation Schedule is revised and in cases where the Legislature approves changes in program structure.

2.4 Agency Assigned Appropriation Codes

**Pick appropriations codes from the following list** For unanticipated receipts, local budgeted funds, and other operating expenditures not governed by the Appropriation Schedule, the agency can select appropriation codes within the ranges displayed in Section 75.50 of the State Administrative and Accounting Manual as described below.

Unanticipated Receipt Appropriation		
	Federal	Private/Local
Operating	700-940	9A0-9Z0
	7A0-8Z0	ZA0-ZZ0
Capital	V10-W90	X10-Y90

These appropriation codes are available for both operating (U packet) and capital (C packet) unanticipated receipts. The original code is to be used when subsequent unanticipated receipts are from the same source and for the same purpose. The third digit is always zero.

**Nonappropriated/Subject to Allotment**

	State	Federal	Private/Local
Operating	960, 963-969, 970, 973-979	980, 983-989	990, 993-999
Capital	R10-R90		

These codes apply to nonappropriated operating funds that must be allotted.

## 2.5 Packet Indicator Codes

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**Standard coding  
is required for  
allotments  
submitted to OFM**

All allotments submitted to OFM for approval must use a standard packet coding scheme: i.e., a leading alpha code as specified below, followed by three digits that represent a sequential numbering of agency allotments. For example, the initial allotment is submitted as Packet B001; the second year revision as S###; and an unanticipated receipt as U###.

Appropriate alpha prefixes are as follows:

- A** Allocations; including Governor's Emergency Fund, Retrospective Rating Refund, and any special allocations.
- B** Initial base expenditure statement (B001) with salary, insurance, and pension allocations and initial cash and revenue estimates. If compensation allocations are delayed as a result of a late budget, agencies may submit the allocation allotment in a separate B002 package.
- C** Capital projects (both appropriated and unanticipated receipts). Use C001 - C899 for alpha packets (official OFM allotments). C900 - C999 are for numeric packets (APS agency use only).
- D** Cash receipt and/or disbursement adjustments, submitted independently. The initial cash estimates are to be submitted in packet B001, and in initial capital packets, but subsequent revisions are sent in a D packet.
- G** Governor-directed allotment reductions, as a result of cash deficits.
- L** Legislative changes, such as the supplemental budget and provisos which result in appropriation adjustments, and savings incentive program allotments.

- R** Revenue adjustments, submitted independently from expenditure allotments. The initial revenue estimates (for both operating and capital expenditures) are to be submitted in packet B001 but subsequent revisions are sent in R packets.
- S** Second year allotment revisions.
- U** Unanticipated receipts (operating only).
- #** Internal Agency Management Allotments.

## 2.6 Packet Approval Requirements

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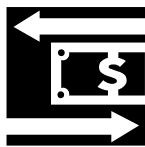
**Data is transferred to AFRS only after OFM review and approval**

Only complete packets of allotment transaction data are to be released to OFM. Agencies that allot subagencies or subprograms cannot release packets until the submittal reflects a complete allotment at the agency level. (There are occasional exceptions to this rule for the initial allotment. However, these must have express approval of Budget Division Allotment Control prior to submittal.)

Once allotments have been reviewed and approved in the OFM Allotment Review System (OFMARS), the transaction data will be transferred to AFRS. This flow of data is illustrated on Diagram 1 at the end of Chapter 2.

## 2.7 Agency Management Allotments

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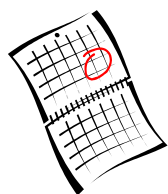


Agencies have the option to maintain a separate AFRS file of unofficial, agency-determined adjustments to the approved allotment. When combined for reporting purposes, the approved allotment plus adjustments create a flexible expenditure plan for use by agency management. Numerically coded allotment packets (#0001 through #9999) feed into this adjustment file without OFM review. However, OFM allotments are the official control of expenditures.

While there are no edits for retroactive data in numeric packets, OFM cautions agencies not to move money between fiscal years after a fiscal year is closed. General Fund-State should never be moved between fiscal years, since it must be used in the fiscal year for which it was appropriated.

## 2.8 Allotment Submittal Due Dates

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**Initial allotments due between July 20 and August 3**

**The initial operating allotment packet (B001) is due July 20, July 27 or August 3, 2001, on the date specified in Appendix A.**

Initial capital allotments are due at the same time as the agency's initial operating allotment. Allotment amendments for specific projects may occur at any point. See Section 8.1.

NOTE: As long as the initial allotment is submitted by the due date shown in the instructions, it is acceptable and preferable to include July transactions in the data.

**When are S packets due?**

The second year operating allotment revision (S packet) will be due in June 2002, subject to OFM direction.

**When are U packets and the B20-1 due?**

Unanticipated receipt amendments (U packets) and the accompanying Form B20-1 are due at least ten days prior to the commitment of any funds and at least 15 days prior to AFRS fiscal month cut-off.

**When are other alpha coded packets due?**

All other allowable operating amendments (any other alpha code packet) are due no later than the 25th of the current fiscal month to allow time for budget analyst review prior to AFRS fiscal month cut-off.

**Exceptions to the above due dates**

Any exceptions to these time frames will be communicated to agencies as necessary. Although most allotment amendments released to OFM by the required due date will be approved and entered into AFRS promptly, system problems or analytical issues may sometimes cause delays. Any allotment which misses the AFRS cut-off date, for whatever reason, will have to be returned to the agency if it contains retroactive transactions.

**State of Washington**  
**Office of Financial Management**  
**Allotment Processing System Relationships & Logical Data Flow**

